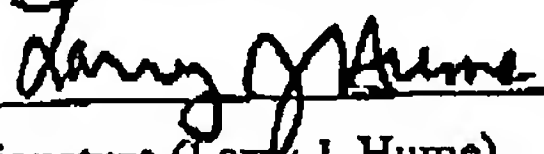


MAR 01 2006**Certificate of Transmission**

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Signature (Larry J. Hume)

Docket No.: 22040-00030-US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yukio Koyanagi

Confirmation No.: 2393

Application No.: 10/708,394

Filed: February 27, 2004

Art Unit: 2644

For: SOUND QUALITY ADJUSTING DEVICE
AND FILTER DEVICE USED THEREFOR,
SOUND QUALITY ADJUSTING METHOD,
AND FILTER DESIGNING METHOD

Examiner: L. S. Lao

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

March 1, 2006

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 1, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.

No fees are believed to be due with this amendment.

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